

EMPG Frequently Asked Questions

Question: Are there any new Tier 1 requirements to be completed for the 2009 EMPG monies?

Answer: The Compliance Objectives remain the same as those collected in 2008, users need to review, update as appropriate and save their responses to each compliance objective. Once complete you will need to "Submit for Rollup" to record your jurisdiction's responses.

Question: What training requirements for NIMS compliance will be required from Department of Homeland Security now and in the future?

Answer: Information about current and future training requirements can be found at the following link:

<http://www.fema.gov/library/viewRecord.do?id=3192>.

Question: For every EMPG award there is a match of 50/50 to be paid at some point from the county. What is the qualifier for in-kind matches--- i.e., would an example of verifiable in-kind match be the time spent on project as per the local EM employee's or coordinator's salary, software, materials purchased for public information, etc.?

Answer: This requirement is the same for the EMPG Supplemental regarding the 50/50 match as it is with the "normal" EMPG award; in-kind or cash match, as you note salary is usually the match. The funds expended for the production of material for public information etc cannot be from other federal grants; in other words those purchases need to have been made with local funds.

Types of Match:

1. Cash Match (hard) includes non-Federal cash spent for project-related costs, according to the program guidance. Allowable cash match must only include those costs which are in compliance with **2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments** (OMB CIRCULAR A-87) and **44 CFR Part 13, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments**.

2. In-kind Match (soft) includes, but is not limited to, the valuation of in-kind services. "In-kind" is the value of something received or provided that does not have a cost associated with it. For example, if in-kind match (other than cash payments) is permitted, then the value of donated services could be used to comply with the match requirement. Also, third party in-kind contributions may count toward satisfying match requirements provided the grantee receiving the contributions expends them as allowable costs in compliance with **2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments** (OMB CIRCULAR A-87) and **44 CFR Part 13, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments**.

Matching or Cost Sharing means the value of the third party in-kind contributions and the portion of the costs of a Federally assisted project or program not borne by the Federal Government. All cost-sharing or matching funds claimed against a FEMA grant

by State, local or Tribal governments must meet the requirements of the program guidance and/or program regulations, 44 CFR § 13, and 2 CFR § 225.

Cash Match (hard) includes cash spent for project-related costs under a grant agreement. Allowable cash match must include only those costs which are allowable with Federal funds in compliance with the program guidance and/or program regulations, 44 CFR § 13, and 2 CFR § 225.

In-kind Match (soft) means contributions of the reasonable value of property or services in lieu of cash which benefit a federally assisted project or program. This type of match may only be used if not restricted or prohibited by program statute, regulation or guidance and must be supported with source documentation. Only property or services that are in compliance with program guidance and/or program regulations, 44 CFR § 13, and 2 CFR § 225 are allowable.

Question: Can you provide some examples of what would be a county cash or in-kind match requirement for the 50% State match?

Answer: Cash or In-Kinds match examples

Cash can be soft or hard dollar matches

- **Soft dollar** – Typically the salary/benefits of persons involved in the EM program, such as EM Director, Assistant Director, Administrative Assistant, etc. For example, the EM Director may have 50% of their salary paid from county funds and 50% paid from state funds, but they provide 60% effort in the EM program resulting in a 10% soft dollar cost share (tracked by the county departmental fiscal section).
- **Hard dollar** – Typically supplies, travel, equipment and other budget categories that are paid from county departmental/instructional/other funding sources (tracked by the county department through cost share budgets and activity codes that verify cost share expenses in the counties accounting system).
- **In-Kind** (also known as third party) – Contributions of salary, travel, equipment, supplies and other budget areas that are from non-county sources (tracked with a completed and signed In-Kind form).

In order for an expense to be counted towards a cost sharing obligation, it will need to occur during the time period of the corresponding grant and must also be an expense needed to meet the programmatic goals of the grant.

Cost sharing must be verifiable, i.e. tracked & documented

- Can only be counted once
- Is necessary & consists of reasonable & allowable expenses
- Can't match federal to federal

Examples of Cost Sharing:

Allowable: EM Director, Assistant Director, Administrative support salaries and benefits, travel to collaborate with other EM county and State personnel, supplies for the

office, equipment purchased specifically for EM, volunteers working on the project (in-kind), cash match received for the project, value of the use of space or equipment not located or owned by the county.

Some examples of sources for local share that may be used for any or all of the local match include local appropriations, other non-Federal funds, dedicated tax revenues, private donations, revenue from human service contracts, and net income generated from advertising and concessions. Non-cash share (e.g. volunteer services or other in-kind contributions) is eligible to be counted toward the local match as long as the value of each is documented and supported, represents a cost that would otherwise be eligible under the program, and is included in the net project costs in the project budget.